



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERTOWN WATER COMMISSION

Principal Office: 806 SOUTH FIRST STREET
P.O. BOX 4
WATERTOWN, WI 53094-0004

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MIKE OLESEN of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/01/2002
(Signature of person responsible for accounts)	(Date)

MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERTOWN WATER COMMISSION**Utility Address:** 806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH ANN HERZOG**Title:** FINANCIAL ADMINISTRATOR**Office Address:** WATERTOWN WATER COMMISSION

806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4075 EXT 14**Fax Number:** (920) 262 - 4077**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VICKI HELLENBRAND**Title:** SENIOR MANAGER**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2387**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM KWAPIL**Title:** PRESIDENT, UTILITY COMMISSION**Office Address:**

806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4075**Fax Number:** (920) 262 - 4077**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VICKI HELLENBRAND**Title:** SENIOR MANAGER**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2387**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 2/8/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL C OLESEN**Title:** MANAGER**Office Address:** WATERTOWN WATER COMMISSION

806 S FIRST ST

P.O. BOX 4

WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4075 EXT 20**Fax Number:** (920) 262 - 4077**E-mail Address:**

Name of utility commission/committee: WATERTOWN WATER COMMISSION

Names of members of utility commission/committee:

MR BRUCE KASTEN, SECRETARY

MR MARK KUEHL

MR WILLIAM KWAPIL, PRESIDENT

MRS ANGELA MORRIS

MR PAUL TROMBINO, III

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,333,954	2,222,270	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,206,290	1,159,292	2
Depreciation Expense (403)	463,066	377,925	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	355,941	336,236	5
Total Operating Expenses	2,025,297	1,873,453	
Net Operating Income	308,657	348,817	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	308,657	348,817	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,657	1,122	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	477,124	200,824	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	479,781	201,946	
Total Income	788,438	550,763	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	850	1,326	13
Total Miscellaneous Income Deductions	850	1,326	
Income Before Interest Charges	787,588	549,437	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	605,147	253,510	14
Amortization of Debt Discount and Expense (428)	5,800	5,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	58,900	(24,200)	19
Total Interest Charges	552,047	283,510	
Net Income	235,541	265,927	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,166,638	6,900,711	20
Balance Transferred from Income (433)	235,541	265,927	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,402,179	7,166,638	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	477,124	5
Total (Acct. 419):	477,124	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
ACCOUNT SET UP BY PSC FOR NONCHARGEABLE AMOUNTS RELATED TO OFFICE EX	850	8
Total (Acct. 426):	850	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	30,514				30,514	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,402				1,402	3
Materials	863				863	4
Taxes					0	5
Other (list by major classes):						
DIGGING AND GRAVEL	15,980				15,980	6
TRUCK EXPENSE	258				258	7
SEWER AND STREET OPENING PERMITS	9,354				9,354	8
Total costs and expenses	27,857	0	0	0	27,857	
Net income (or loss)	2,657	0	0	0	2,657	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,333,954	0	0	0	2,333,954	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	2,333,954	0	0	0	2,333,954	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	457,252		457,252	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,402		1,402	6
Other nonutility expenses			0	7
Water utility plant accounts	32,991		32,991	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	13,361		13,361	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	505,006	0	505,006	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,296,054	19,128,845	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,869,516	3,497,734	2
Net Utility Plant	20,426,538	15,631,111	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,426,538	15,631,111	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	5,542,598	4,565,261	9
Total Other Property and Investments	5,543,348	4,566,011	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	695,243	5,211,088	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	235,542	602,544	15
Other Accounts Receivable (143)	94,901	56,591	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	165,697	101,995	18
Materials and Supplies (151-163)	76,255	78,833	19
Prepayments (165)	50,232	44,061	20
Interest and Dividends Receivable (171)	13,748	25,437	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,331,618	6,120,549	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	56,197	61,997	24
Other Deferred Debits (182-186)	0	67,534	25
Total Deferred Debits	56,197	129,531	
Total Assets and Other Debits	27,357,701	26,447,202	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,736,420	2,487,268	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	7,402,179	7,166,638	28
Total Proprietary Capital	10,138,599	9,653,906	
LONG-TERM DEBT			
Bonds (221-222)	11,185,000	11,390,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	11,185,000	11,390,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	374,867	93,111	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	325,386	310,108	36
Interest Accrued (237)	138,000	121,300	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	10,712	12,298	40
Miscellaneous Current and Accrued Liabilities (242)	6,042	6,043	41
Total Current and Accrued Liabilities	855,007	542,860	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	2,931	2,931	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	2,931	2,931	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,176,164	4,857,505	49
Total Liabilities and Other Credits	27,357,701	26,447,202	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	23,977,801	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	318,253				7
Total Utility Plant	24,296,054	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,869,516	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,869,516	0	0	0	
Net Utility Plant	20,426,538	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,497,734				3,497,734	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	463,066				463,066	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,957				19,957	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	139				139	10
Other credits (specify):						11
					0	12
Total credits	483,162	0	0	0	483,162	13
Debits during year						14
Book cost of plant retired	35,608				35,608	15
Cost of removal	71,945				71,945	16
Other debits (specify):						17
Adjustments to depreciation	3,827				3,827	18
Total debits	111,380	0	0	0	111,380	19
Balance End of Year	3,869,516	0	0	0	3,869,516	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	76,255	78,833	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>76,255</u>	<u>78,833</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
96 REVENUE BONDS	5,800	428	56,197	1
Total			56,197	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,487,268	1
Changes during year (explain):		
TIF DISTRICT ADDITIONS - MAINS	212,336	2
TIF DISTRICT ADDITIONS - SERVICES	17,090	3
TIF DISTRICT ADDITIONS - HYDRANTS	19,726	4
Balance end of year	2,736,420	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	2,735,000	1
2000 REVENUE BONDS	10/16/2000	10/01/2003	5.38%	8,450,000	2
Total Bonds (Account 221):				11,185,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 11,185,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	310,108	1
Accruals:		
Charged water department expense	355,941	2
Charged electric department expense		3
Charged sewer department expense	11,144	4
Other (explain):		
NONE		5
Total Accruals and other credits	367,085	
Taxes paid during year:		
County, state and local taxes	310,108	6
Social Security taxes	39,028	7
PSC Remainder Assessment	2,671	8
Other (explain):		
NONE		9
Total payments and other debits	351,807	
Balance end of year	325,386	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 REVENUE BONDS	26,100	150,323	151,923	24,500	1
2000 REVENUE BONDS	95,200	454,824	436,524	113,500	2
Subtotal	121,300	605,147	588,447	138,000	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	121,300	605,147	588,447	138,000	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,857,505	0	0	0	0	4,857,505	1
Add credits during year:							
For Services	129,368					129,368	2
For Mains	168,173					168,173	3
Other (specify):							
FOR HYDRANTS	21,118					21,118	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,176,164	0	0	0	0	5,176,164	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REDEMPTION ACCOUNT	120,787	5
RESERVE ACCOUNT	530,497	6
DEPRECIATION ACCOUNT	332,346	7
CONSTRUCTION ACCOUNT	4,421,706	8
RENTAL INCOME ACCOUNT	137,262	9
Total (Acct. 128):	5,542,598	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	234,081	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
ACCOUNTS RECEIVABLE WATER PENALTY	1,461	16
Total (Acct. 142):	235,542	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
MISCELLANEOUS BILLINGS	85,759	19
OTHER ACCOUNTS RECEIVABLE	9,142	20
Total (Acct. 143):	94,901	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	95,492	21
JOINT METERING 2000 AND 2001 TRUE UP'S	70,205	22
Total (Acct. 145):	165,697	
Prepayments (165):		
PREPAID INSURANCE	50,232	23
Total (Acct. 165):	50,232	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		30
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	21,512,124	0	0	0	21,512,124	1
Materials and Supplies	77,544	0	0	0	77,544	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,683,625	0	0	0	3,683,625	4
Customer Advances for Construction	2,931				2,931	5
Contributions in Aid of Construction	5,016,834	0	0	0	5,016,834	6
Other (specify):						
NONE					0	7
Average Net Rate Base	12,886,278	0	0	0	12,886,278	
Net Operating Income	308,657	0	0	0	308,657	8
Net Operating Income as a percent of						
Average Net Rate Base	2.40%	N/A	N/A	N/A	2.40%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,611,844	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,284,408	3
Other (Specify):		4
Total Average Proprietary Capital	9,896,252	
Net Income		
Net Income	235,541	5
Percent Return on Proprietary Capital	2.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Rate increase effective April 2001 - Step II to be implemented in 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 252 - Money held as advance until water is hooked up. Then it is refunded to customer.

Bonds (Accts. 221 and 222) (Page F-14)

Accounts 221 & 222 - Interest rate is variable 4.25% to 5.7%. Average is entered since two interest rates cannot be entered.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response to 2nd contact. Review 2002 report for adjustment. 2/22/03 ele
2nd email contact 10/16/02:

Commission staff has reviewed your policy of charging cost of removal for replacement of a service lateral to accumulated depreciation for Account 345, Services. This analysis is also applicable to hydrants. It is our opinion that the amounts allocated to cost of removal are excessive and that most of this cost should have been capitalized to the cost of new services and hydrants. Please confirm in writing that the following adjusting journal entries will be recorded during 2002. It is also recommended that in the future cost of removal charged to accumulated depreciation should not exceed 10 percent of historical original retirement cost in Accounts 345 and 348, with additional amounts either capitalized to replacement units or else charged to Account 403, Depreciation Expense. The alternative is to request increases in depreciation rates to provide sufficient reserve in accumulated depreciation to absorb these costs.

Acct. No.	Particulars	Debit	Credit
Journal Entry No. 1			
345 Services	\$150,000		
111-345	Accumulated Depreciation for Services	\$150,000	

To reclassify costs associated with replacement of services during 1998-2001 from cost of removal for the retired services to installation cost for the new services. These costs should be allocated to newly installed units during 1998-2001 in the continuing property record for Account 345.

Journal Entry No. 2			
348 Hydrants	\$50,000		
111-348	Accumulated Depreciation for Hydrants	\$50,000	

To reclassify costs associated with replacement of hydrants during 1992-2001 from cost of removal for the retired hydrants to installation cost for the new hydrants. These costs should be allocated to newly installed units during 1992-2001 in the continuing property record for Account 348.

email response 9/11/02:
To: Elaine Engelke
From: Vicki Hellenbrand
Date: September 10, 2002
Re: 2001 Analytical Review

Thank you for your review of Watertown Water Utility's 2001 Annual PSC report. The following is the utility's response to your inquiry.
1. Other receivables consist of bulk water billings, billings for water taps, billings for reimbursement of engineering services related to new development. The balance was higher this year to the reimbursement of

FINANCIAL SECTION FOOTNOTES

engineering services which has since been paid.

2. Noted.

3. The update was not available at the time. Since year-end the water loss has dropped below 15%. Bruce Schmidt of the PSC was at the utility office on July 19th and reviewed the water loss at that time.

4. In 2001 197 services were removed and replaced. This is an unusually high number associated with a large street reconstruction project. Typically the utility charges 1/3 of truck charges, employee charges, overheads, digging/gravel and street opening to cost of removal and 2/3 to services when a service is replaced. Please advise the utility if you suggest another allocation.

5. The adjustments relate to reconciliations between the PSC report and the continuing property records.

6. The construction on W-8 was explained on Schedule W-21. The directions for Schedule F-22 state that this schedule should not be used to explain items that require footnotes or explanations in other schedules. In addition, there isn't really an "extension" of service.

Please contact Judy Herzog or me at the utility with questions. Thank you.

Vicki Hellenbrand, CPA Partner

August 26, 2002

Mrs. Judith Ann Herzog, Financial Administrator
Watertown Water Commission
806 South First Street
P.O. Box 4
Watertown, WI 50394-0004

2001 Analytical Review DWCCA-6230-ELE

Dear Mrs. Herzog:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. Please provide more detail, such as a short list, for the amount described as "miscellaneous billings" in Account 143, Other Accounts Receivable, page F-19.

2. In the future, please explain the financing for water mains and services in their respective schedule footnotes, pages W-17 and W-18, as requested in the headnotes to those schedules. (We did see an explanation in the Utility Plant in Service footnotes).

3. Regarding your comment on page W-12 that you could not save your unaccounted for water changes, you will need to download version 3.04 of the WEWS program from the PSC web site to correct that problem. Has your water loss for the first quarter of 2002 dropped below 15 percent after fixing

FINANCIAL SECTION FOOTNOTES

~~LOSS for the first quarter of 2002 dropped below 15 percent after fixing water mains?~~

4. Cost of removal for services during 1998 through 2001 on page W-10, line 22, column (g), has totaled \$173,527. Please indicate whether this level of expense is expected to continue in the future, because the authorized depreciation rate of 2.90 percent for Account 345, Services, does not provide sufficient depreciation reserve to absorb these large amounts of cost of removal.

5. During our review of your Edit Check Results, we noted you did not explain the adjustments to the Meters schedule, page W-19 as requested in both the edit and the schedule headnotes. Please furnish a brief explanation.

6. Should any of the construction reported on the Water Utility Plant in Service schedule, page W-8, been explained in Item 3, Extensions of Service, Important Changes During the Year schedule, page F-22?

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6230.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,253,333	1
Total Sales of Water	2,253,333	
Other Operating Revenues		
Forfeited Discounts (470)	15,563	2
Miscellaneous Service Revenues (471)	1,300	3
Rents from Water Property (472)	47,724	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,034	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	80,621	
Total Operating Revenues	2,333,954	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	11,577	8
Pumping Expenses (620-633)	245,505	9
Water Treatment Expenses (640-652)	97,784	10
Transmission and Distribution Expenses (660-678)	400,458	11
Customer Accounts Expenses (901-905)	67,130	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	383,836	14
Total Operation and Maintenance Expenses	1,206,290	
Other Operating Expenses		
Depreciation Expense (403)	463,066	15
Amortization Expense (404-407)		16
Taxes (408)	355,941	17
Total Other Operating Expenses	819,007	
Total Operating Expenses	2,025,297	
NET OPERATING INCOME	308,657	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	69	262	1
Commercial	53	3,995	9,506	2
Industrial	3	6	107	3
Total Unmetered Sales to General Customers (460)	61	4,070	9,875	
Metered Sales to General Customers (461)				
Residential	6,665	390,077	1,004,007	4
Commercial	754	210,885	395,933	5
Industrial	65	168,582	254,324	6
Total Metered Sales to General Customers (461)	7,484	769,544	1,654,264	
Private Fire Protection Service (462)	41		19,786	7
Public Fire Protection Service (463)	1		535,373	8
Other Sales to Public Authorities (464)	44	14,704	34,035	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,631	788,318	2,253,333	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	535,373	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	535,373	
Forfeited Discounts (470):		
Customer late payment charges	15,563	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	15,563	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	1,300	7
Total Miscellaneous Service Revenues (471)	1,300	
Rents from Water Property (472):		
CELL PHONE TOWER RENTAL	47,724	8
Total Rents from Water Property (472)	47,724	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,034	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	16,034	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	10,610	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	967	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	11,577	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	145,716	17
Pumping Labor and Expenses (624)	13,017	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	52,245	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	100	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	34,427	25
Total Pumping Expenses	245,505	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	27,071	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	63,576	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	7,137	33
Total Water Treatment Expenses	97,784	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	1,219	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	8,822	36
Meter Expenses (663)	24,848	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	94,914	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	68,118	43
Maintenance of Transmission and Distribution Mains (673)	154,253	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	33,128	46
Maintenance of Meters (676)	29	47
Maintenance of Hydrants (677)	15,127	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	400,458	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	18,667	51
Customer Records and Collection Expenses (903)	48,463	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	67,130	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	92,212	56
Office Supplies and Expenses (921)	45,176	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	32,651	59
Property Insurance (924)	14,594	60
Injuries and Damages (925)	15,347	61
Employee Pensions and Benefits (926)	142,440	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,507	65
Rents (931)		66
Maintenance of General Plant (932)	33,909	67
Total Administrative and General Expenses	383,836	
Total Operation and Maintenance Expenses	1,206,290	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		325,386	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,144	2
Net property tax equivalent		314,242	
Social Security		39,028	3
PSC Remainder Assessment		2,671	4
Other (specify): NONE			5
Total tax expense		355,941	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237640				3
County tax rate	mills		5.573130				4
Local tax rate	mills		11.103090				5
School tax rate	mills		1.675070				6
Voc. school tax rate	mills		8.661280				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.250210				10
Less: state credit	mills		1.659750				11
Net tax rate	mills		25.590460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.103090				14
Combined School Tax Rate	mills		10.336350				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.439440				17
Total Tax Rate	mills		27.250210				18
Ratio of Local and School Tax to Total	dec.		0.786762				19
Total tax net of state credit	mills		25.590460				20
Net Local and School Tax Rate	mills		20.133611				21
Utility Plant, Jan. 1	\$	19,128,846	19,128,846				22
Materials & Supplies	\$	78,833	78,833				23
Subtotal	\$	19,207,679	19,207,679				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	19,207,679	19,207,679				26
Assessment Ratio	dec.		0.841400				27
Assessed Value	\$	16,161,341	16,161,341				28
Net Local & School Rate	mills		20.133611				29
Tax Equiv. Computed for Current Year	\$	325,386	325,386				30
Tax Equivalent per 1994 PSC Report	\$	250,521					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	325,386					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	134,157		4
Structures and Improvements (311)	10,991	221,293	5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	472,229	242,127	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	928,177	463,420	
PUMPING PLANT			
Land and Land Rights (320)	20,678		12
Structures and Improvements (321)	289,664	67	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	458,543	337,989	17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,999		20
Total Pumping Plant	832,975	338,056	
WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	1,944,725	2,106,931	22
Water Treatment Equipment (332)	1,323,691	637,242	23
Total Water Treatment Plant	3,284,858	2,744,173	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,763		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			134,157	4
Structures and Improvements (311)			232,284	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			714,356	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,391,597	
PUMPING PLANT				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)			289,731	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			796,532	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,999	20
Total Pumping Plant	0	0	1,171,031	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			4,051,656	22
Water Treatment Equipment (332)			1,960,933	23
Total Water Treatment Plant	0	0	6,029,031	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,763	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,069,848		26
Transmission and Distribution Mains (343)	8,376,291	950,220	27
Fire Mains (344)	0		28
Services (345)	1,586,894	272,933	29
Meters (346)	767,857	81,515	30
Hydrants (348)	1,151,584	95,421	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,982,237	1,400,089	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	212,078	1,853	34
Office Furniture and Equipment (391)	36,477	14,552	35
Computer Equipment (391.1)	62,175	1,698	36
Transportation Equipment (392)	136,205		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	104,292	1,000	39
Laboratory Equipment (395)	11,706		40
Power Operated Equipment (396)	45,409		41
Communication Equipment (397)	83,805	2,120	42
SCADA Equipment (397.1)	318,079		43
Miscellaneous Equipment (398)	7,975		44
Other Tangible Property (399)	0		45
Total General Plant	1,018,201	21,223	
Total utility plant in service directly assignable	19,046,448	4,966,961	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	19,046,448	4,966,961	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,069,848	26
Transmission and Distribution Mains (343)	5,993		9,320,518	27
Fire Mains (344)			0	28
Services (345)	2,464		1,857,363	29
Meters (346)	20,477		828,895	30
Hydrants (348)	6,674		1,240,331	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	35,608	0	14,346,718	
GENERAL PLANT				
Land and Land Rights (389)				0 33
Structures and Improvements (390)			213,931	34
Office Furniture and Equipment (391)			51,029	35
Computer Equipment (391.1)			63,873	36
Transportation Equipment (392)			136,205	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			105,292	39
Laboratory Equipment (395)			11,706	40
Power Operated Equipment (396)			45,409	41
Communication Equipment (397)			85,925	42
SCADA Equipment (397.1)			318,079	43
Miscellaneous Equipment (398)			7,975	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,039,424	
Total utility plant in service directly assignable	35,608	0	23,977,801	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	35,608	0	23,977,801	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	517	2.50%	3,041	1
Collecting and Impounding Reservoirs (312)	34,727	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	116,820	2.94%	17,443	4
Infiltration Galleries and Tunnels (315)	0	0.00%	0	5
Supply Mains (316)	88,789	1.77%	4,297	6
Other Water Source Plant (317)	0	0.00%	0	7
Total Source of Supply Plant	240,853		25,918	
PUMPING PLANT				
Structures and Improvements (321)	123,594	2.43%	7,040	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	45,706	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	305,577	4.42%	27,737	12
Diesel Pumping Equipment (326)	861	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	18,569	4.29%	858	15
Total Pumping Plant	494,307		35,730	
WATER TREATMENT PLANT				
Structures and Improvements (331)	319,449	2.50%	74,940	16
Water Treatment Equipment (332)	396,656	3.24%	53,211	17
Total Water Treatment Plant	716,105		128,151	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	274,341	1.86%	19,899	19
Transmission and Distribution Mains (343)	870,945	1.00%	88,484	20
Fire Mains (344)	0	0.00%		21
Services (345)	117,927	2.09%	49,942	22
Meters (346)	287,509	5.00%	39,919	23
Hydrants (348)	79,487	2.10%	25,115	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,630,209		223,359	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					3,558	1
312					35,864	2
313					0	3
314					134,263	4
315					0	5
316					93,086	6
317					0	7
	0	0	0	0	266,771	
321					130,634	8
322					0	9
323				(3,827)	41,879	10
324					0	11
325					333,314	12
326					956	13
327					0	14
328					19,427	15
	0	0	0	(3,827)	526,210	
331					394,389	16
332					449,867	17
	0	0	0	0	844,256	
341					0	18
342					294,240	19
343	5,993				953,436	20
344					0	21
345	2,464	63,447			101,958	22
346	20,477		139		307,090	23
348	6,674	8,498			89,430	24
349					0	25
	35,608	71,945	139	0	1,746,154	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	25,688	2.27%	4,835	26
Office Furniture and Equipment (391)	13,380	5.88%	2,573	27
Computer Equipment (391.1)	37,936	25.00%	15,756	28
Transportation Equipment (392)	136,205	10.56%		29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	55,504	5.88%	6,162	31
Laboratory Equipment (395)	5,277	5.88%	688	32
Power Operated Equipment (396)	23,985	6.07%	2,756	33
Communication Equipment (397)	59,693	9.09%	7,848	34
SCADA Equipment (397.1)	57,889	9.09%	28,780	35
Miscellaneous Equipment (398)	703	5.88%	467	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	416,260		69,865	
Total accum. prov. directly assignable	3,497,734		483,023	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,497,734		 483,023	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					30,523	26
391					15,953	27
391.1					53,692	28
392					136,205	29
393					0	30
394					61,666	31
395					5,965	32
396					26,741	33
397					67,541	34
397.1					86,669	35
398					1,170	36
399					0	37
	0	0	0	0	486,125	
	35,608	71,945	139	(3,827)	3,869,516	
					0	38
	35,608	71,945	139	(3,827)	3,869,516	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			89,707	89,707	1
February			79,771	79,771	2
March			87,118	87,118	3
April			87,954	87,954	4
May			92,788	92,788	5
June			89,400	89,400	6
July			99,642	99,642	7
August			94,713	94,713	8
September			87,213	87,213	9
October			77,519	77,519	10
November			75,387	75,387	11
December			74,344	74,344	12
Total annual pumpage	0	0	1,035,556	1,035,556	
Less: Water sold				788,318	13
Volume pumped but not sold				247,238	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				65,328	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				15,000	18
Total volume not sold but accounted for				80,328	19
Volume pumped but unaccounted for				166,910	20
Percent of water lost				16%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Volume used for water production, etc should be 65,328					
Volume used for non utility purposes (fires) should be 15,000					
Water loss is then 15%. (Database will not save)					
The utility had a leak detection survey - and fixed 16 leaks in the fall of 2001.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,918	23
Date of maximum: 9/18/2001					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,319	26
Date of minimum: 12/11/2001					27
Total KWH used for pumping for the year				1,915,066	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
806 S FIRST ST	1	1,145	10	625	Yes	1
HOSPITAL DR	10	840	20	140	Yes	2
WATER ST	3	745	10	600	Yes	3
WESTERN AVE	4	725	16	1,251	Yes	4
806 S FIRST ST	5	712	16	1,560	Yes	5
LAFAYETTE ST	6	703	18	1,823	Yes	6
WEST ST	7	710	18	1,380	Yes	7
HOSPITAL DR	8	795	18	1,496	Yes	8
WATER TOWER COURT	9	890	20	1,400	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	11	1
Location	806 S FIRST ST	137 HOSPITAL DR	WEST ST	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1990	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1986	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	3	4	14
Location	WEST ST	597 S WATER ST	407 WESTERN AVE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN TURBINE	LAYNE	18
Year Installed	2001	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	1,800	1,400	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	2001	1986	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	25	20	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	5	6	7	1
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1997	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	1,500	1,075	8
Pump Motor or Standby Engine Mfr	US	US	LAYNE	10
Year Installed	1994	1997	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	137 HOSPITAL DR	WATER TOWER COURT		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	AMERICAN	AMERICAN		18
Year Installed	1997	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,300	1,200		21
Pump Motor or Standby Engine Mfr	US	US		23
Year Installed	1997	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	100		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST	HOSPITAL DR	HOSPITAL DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1966	1995	1996	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	145	85	80	10
Total capacity in gallons (actual)	300,000	300,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	BOOSTER STATION	15
				16
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	1.6000	3.6000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	O CONNELL	RAW	TREATMENT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1951	1966	1952	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	143	15	15	10
Total capacity in gallons (actual)	300,000	360,000	324,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	8.1000	20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WEST ST	WESTERN		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1985	1966		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	98	123		10
Total capacity in gallons (actual)	500,000	300,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	3.6000		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	20	0	0	0	20
M	D	4.000	30,176	0	0	0	30,176
M	D	6.000	316,833	3,437	3,250	0	317,020
M	D	8.000	123,181	5,213	800	0	127,594
M	S	8.000	3,097	0	0	0	3,097
M	D	10.000	34,794	5	5	0	34,794
M	S	10.000	3,273	0	0	0	3,273
M	D	12.000	0	7,053			7,053
M	S	12.000	3,043	0	0	0	3,043
M	T	12.000	41,354		0	0	41,354
M	T	14.000	1,090	0	0	0	1,090
M	S	16.000	70	0	0	0	70
M	T	16.000	7,883	0	0	0	7,883
M	S	18.000	85	0	0	0	85
Total Within Municipality			564,899	15,708	4,055	0	576,552
Total Utility			564,899	15,708	4,055	0	576,552

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,588	0	191	0	1,397		1
M	0.750	2,904	0	3	0	2,901		2
M	1.000	1,979	305	2	0	2,282		3
M	1.250	10	0	1	0	9		4
M	1.500	320	3	0	0	323		5
L	1.500	13	0	0	0	13		6
L	2.000	6	0	0	0	6		7
M	2.000	94	2	0	0	96		8
M	4.000	40	1	0	0	41		9
M	6.000	35	1	0	0	36		10
M	8.000	6	0	0	0	6		11
M	10.000	2	0	0	0	2		12
Total Utility		6,997	312	197	0	7,112	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,918	1,000	406	12	7,524	517	1
0.750	638	250	11	(25)	852	32	2
1.000	261	32	14	(12)	267	18	3
1.500	131	0	4	2	129	4	4
2.000	103	1	4	(3)	97	21	5
3.000	43	4	0	(2)	45	18	6
4.000	14	0	0	(1)	13	3	7
6.000	5	0	0	2	7	6	8
Total:	8,113	1,287	439	(27)	8,934	619	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,287	431	15	14	29	748	7,524	1
0.750	569	61	3	1	0	218	852	2
1.000	17	140	11	8	12	79	267	3
1.500	3	91	10	6	2	17	129	4
2.000	0	54	14	8	0	21	97	5
3.000	0	14	3	7	0	21	45	6
4.000	0	5	4	1	0	3	13	7
6.000	0	4	3	0	0	0	7	8
Total:	6,876	800	63	45	43	1,107	8,934	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,038	39	17		1,060	2
Total Fire Hydrants	1,038	39	17	0	1,060	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 1,322

Number of distribution system valves end of year: 2,143

Number of distribution valves operated during year: 823

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 612 - 2000 included well #7 investigation costs.

Account 642 - First full year with additional employee.

Account 665 - All callows go to this account; more locates in 2001.

Account 672 - 2000 was first year of maintenance contract which included some additional first year costs.

Account 673 - More main breaks in 2001.

Account 677 - 2000 was last year of hydrant maintenance contract.

Account 902 & 903 - Utility switched to monthly billing in 2001.

Account 921 - More supplies purchased in 2001.

Account 923 - 2000 included an impact fee study and financial forecast.

Water Utility Plant in Service (Page W-08)

Mains, Services, and Hydrants - See schedule F-18 for amount contributed by developers, schedule F-13 for amount contributed by the TIF district. Rest financed by utility BANS.

Accounts 311, 314, & 325 - All associated with Wells #9 and 10 construction, financed by utility BANS.

Accounts 331 & 332 - Costs associated with West treatment facility, financed by utility BANS.

Account 390 - New door on office building - \$1853.

Account 391 - Time Clock \$731, Shelf Storage unit \$869, File cabinet \$268, 2 stack chairs \$418, 4 stack chairs \$1038, Fire proof file \$948, 3 chairs \$534, Desk module unit \$3072, office furniture for projects \$6674.

Account 391.1 - Software upgrade \$1239, Deskjet printer \$459.

Account 394 - Locator \$1000.

Account 397 - 2 portable radios \$2120.

Pumping and Purchased Water Statistics (Page W-12)

Lines 16 & 18 updated on 6/14/02 as per notes on line 22. PJL

Hydrants and Distribution System Valves (Page W-20)

In 2001 only had one person work on valve testing part-time.
